

**Must be Postmarked
No Later Than
February 7, 2012**

**In Re Smurfit-Stone Container Corp. Shareholder Litigation
c/o GCG, Inc.
Claims Administrator
P.O. Box 9349
Dublin, Ohio 43017-4249**

SMF



Claim Number:

Control Number:

PROOF OF CLAIM

MUST BE POSTMARKED ON OR BEFORE: FEBRUARY 7, 2012.

IF YOU WOULD LIKE TO PARTICIPATE IN THE QUASI-APPRAISAL PROCEEDING THAT IS PROVIDED FOR IN CONNECTION WITH THE SETTLEMENT OF THE ACTION AND ARE ELIGIBLE TO DO SO ACCORDING TO THE TERMS OF PARAGRAPH 2 OF THE STIPULATION AND THE NOTICE OF PROPOSED SETTLEMENT, YOU MUST COMPLETE AND SIGN THIS PROOF OF CLAIM FORM, AND RETURN IT TO THE ADMINISTRATOR.¹

**In Re Smurfit-Stone Container Corp. Shareholder Litigation
c/o GCG, Inc.
Claims Administrator
P.O. Box 9349
Dublin, Ohio 43017-4249**

YOU MUST COMPLETE AND SIGN THIS PROOF OF CLAIM AND MAIL IT BY PRE-PAID, FIRST CLASS MAIL, POSTMARKED NO LATER THAN FEBRUARY 7, 2012. FAILURE TO DO SO WILL PRECLUDE YOU FROM PARTICIPATING IN THE QUASI-APPRAISAL PROCEEDING. IN THE EVENT THIS DEADLINE IS EXTENDED, ROCK-TENN WILL INFORM YOU OF THE EXTENSION BY MEANS OF A POSTING ON WWW.ROCKTENN.COM AND IN A FORM 8-K FILING WITH THE SEC.

DO NOT MAIL OR DELIVER YOUR PROOF OF CLAIM TO THE COURT OR ANY OF THE PARTIES OR THEIR COUNSEL. ANY SUCH PROOF OF CLAIM WILL BE DEEMED NOT TO HAVE BEEN SUBMITTED. SUBMIT YOUR PROOF OF CLAIM ONLY TO THE ADMINISTRATOR IDENTIFIED ABOVE.

PLEASE NOTE THAT SUBMISSION OF A PROOF OF CLAIM FORM DOES NOT, BY ITSELF, ENTITLE YOU TO A PAYMENT. WHETHER YOU RECEIVE A PAYMENT WILL DEPEND UPON WHETHER A QUASI-APPRAISAL PETITION IS FILED BY YOU, OR BY ANOTHER ELIGIBLE CLASS MEMBER WHO SEEKS PERMISSION TO PROSECUTE THE QUASI-APPRAISAL PROCEEDING ON YOUR BEHALF. WHETHER YOU RECEIVE A PAYMENT WILL FURTHER DEPEND UPON THE JUDGMENT ULTIMATELY ENTERED IN THE QUASI-APPRAISAL PROCEEDING.

¹ Except as otherwise expressly defined herein, all capitalized terms shall have the same definitions as set forth in the Stipulation and Agreement of Compromise and Settlement dated October 5, 2011 ("Stipulation"), which is available at www.rocktenn.com.

**PART I - CLAIMANT'S STATEMENT**

By submitting this Proof of Claim, the individual(s), entity or entities identified in Part II below (the "Claimant") state(s) as follows:

1. Claimant believes in good faith that Claimant is, or is acting on behalf of, a Class Member, which is defined in the Scheduling Order as follows:

any and all record and beneficial holders of Smurfit-Stone Container Corp. common stock at any time during the period between and including January 23, 2011 and May 27, 2011 (the "Class Period"), or their respective successors in interest, but excluding the following: the Defendants; members of the immediate families of each of the Individual Defendants; any parents, subsidiaries and affiliates of any Defendant; current and former directors and officers of any Defendant or of any of Defendants' parents, subsidiaries or affiliates; any person, firm, trust, corporation or other entity in which any Defendant during the Class Period had a controlling interest; and the legal representatives, heirs, successors in interest or assigns of any such person or entity.

2. Claimant has read and understands the Stipulation and the Notice of Proposed Settlement, and believes in good faith that Claimant is entitled to participate in the Quasi-Appraisal Proceeding.

3. Claimant has set forth where requested below in this Proof of Claim all relevant information with respect to Claimant's holdings of Smurfit-Stone common stock immediately prior to the closing of the Merger.

4. Claimant has enclosed photocopies of stockbroker confirmation slips, stockbroker account statements, or other documents evidencing Claimant's holdings of Smurfit-Stone common stock in support of Claimant's claim. NOTE: IF YOU HAVE NO DOCUMENTS TO SUPPORT YOUR CLAIM, PLEASE OBTAIN SUCH DOCUMENTS FROM YOUR BROKER OR TAX ADVISOR, BECAUSE DOCUMENTARY PROOF OF STOCK OWNERSHIP IS NECESSARY TO PROVE AND PROCESS YOUR CLAIM.

5. Claimant understands that the information contained in this Proof of Claim is subject to such verification as the Court may direct or as deemed necessary by the Administrator, and Claimant agrees to cooperate in any such verification.

6. Claimant has enclosed a wire transfer authorization², a check or a money order payable to Rock-Tenn Co., in satisfaction of the Participation Amount, as set forth in the Stipulation. The Participation Amount is the sum of:

(a) the multiple of (x) the number of shares of Smurfit-Stone common stock owned by Claimant immediately prior to the closing of the Merger on May 27, 2011 that were voted in favor of the Merger and for which Claimant seeks to participate in the Quasi-Appraisal Proceeding, and (y) \$41.26; and

(b) the multiple of (x) the number of shares of Smurfit-Stone common stock owned by Claimant immediately prior to the closing of the Merger on May 27, 2011 that were not voted in favor of the Merger, for which statutory appraisal has not been sought, and for which Claimant seeks to participate in the Quasi-Appraisal Proceeding, and (y) \$6.26.

Note: Any disputes over any particular Claimant's right to participate in the Quasi-Appraisal Proceeding, including disputes regarding the required Participation Amount, will be resolved by the Court.

7. By submitting this Proof of Claim, the Claimant submits to the jurisdiction of the Court of Chancery of the State of Delaware for the purpose of his, her or its claim and the Quasi-Appraisal Proceeding.

8. Claimant acknowledges and agrees that, if the Settlement is approved and becomes effective, Claimant (i) will have finally and forever released, settled and discharged the Released Defendant Parties from and with respect to the Released Plaintiffs' Claims pursuant to the Settlement and (ii) will be forever barred and enjoined from commencing, instituting or prosecuting any Released Plaintiffs' Claims against any of the Released Defendant Parties. For the avoidance of doubt, the right to participate in the Quasi-Appraisal Proceeding as set forth in the Stipulation does not constitute a Released Plaintiffs' Claim.

²Quasi-Appraisal Petitioners who wish to submit their Participation Amount to Rock-Tenn by wire transfer may do so by using the following wire transfer instructions: (Account name: Rock-Tenn Company Settlement Account -- Account number: 1000143043163 -- ABA number: 061000104)



PART II - CLAIMANT IDENTIFICATION

LAST NAME (CLAIMANT)

Last Name (Beneficial Owner if Different From Claimant)

Last Name (Co-Beneficial Owner)

Company/Other Entity (If Claimant Is Not an Individual)

Trustee/Nominee/Other

Account Number (If Claimant Is Not an Individual)

Address Line 1

Address Line 2 (If Applicable)

City

State

Zip Code

Foreign Province

Foreign Country Code

Postal Code

Telephone Number (Day)

 - -

Telephone Number (Night)

 - -

Last Name (Record Owner if Different From Beneficial Owner Above)

First Name (Record Owner)

Account Number

Relationship to Beneficial Owner

Beneficial Owner's Taxpayer Identification Number such as a Social Security Number³

Email Address *(Email address is not required, but if you provide it you authorize the Claims Administrator to use it in providing you with information relevant to this claim.)*

IDENTITY OF CLAIMANT (check only one box):

- | | | | | | | |
|-----------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------|--------------------------------------|--------------------------------|--------------------------------------|-----------------------------------------------|
| <input type="checkbox"/> Individual | <input type="checkbox"/> Joint Owners | <input type="checkbox"/> Estate | <input type="checkbox"/> Corporation | <input type="checkbox"/> Trust | <input type="checkbox"/> Partnership | <input type="checkbox"/> Private Pension Fund |
| <input type="checkbox"/> Legal Representative | <input type="checkbox"/> IRA, Keogh, or other type of individual retirement plan
(indicate type of plan, mailing address, and name of current custodian) | <input type="checkbox"/> Other
(specify, describe on separate sheet) | | | | |

³The taxpayer identification number (TIN), consisting of a valid Social Security Number (SSN) for individuals or Employer Identification Number (EIN) for business entities, trusts, estates, etc., and telephone number of the beneficial owner(s) may be used in verifying this claim.



PART III - IDENTIFICATION AND DOCUMENTATION OF OWNERSHIP OF SHARES OF SMURFIT-STONE STOCK [PLEASE COMPLETE INFORMATION FOR ALL ITEMS THAT APPLY]

A. Immediately prior to the closing of the Merger on May 27, 2011, Claimant owned of record and/or beneficially shares of Smurfit-Stone common stock that were exchanged for the Merger Consideration as part of the Merger.

B. Of the shares of Smurfit-Stone common stock that Claimant owned of record and/or beneficially immediately prior to the closing of the Merger on May 27, 2011, Claimant voted in favor of the Merger, and accepted the Merger Consideration with respect to, shares (the "Shares Voted in Favor").

C. Of the Shares Voted in Favor, Claimant seeks to participate in the Quasi-Appraisal Proceeding with respect to shares.

D. Of the shares of Smurfit-Stone common stock that Claimant owned of record and/or beneficially immediately prior to the closing of the Merger on May 27, 2011, Claimant did not vote in favor of the Merger, and did not accept the Merger Consideration with respect to, shares (the "Shares Not Voted in Favor").

E. Of the Shares Not Voted in Favor, Claimant has not sought statutory appraisal, and seeks to participate in the Quasi-Appraisal Proceeding with respect to, shares.

F. Of the Shares Not Voted in Favor, Claimant has sought statutory appraisal with respect to shares.

G. Claimant is submitting to Rock-Tenn \$. , which represents the sum of: (i) the number of shares in Paragraph C multiplied by \$41.26, and (ii) the number of shares in Paragraph E multiplied by \$6.26.

Note: Former Smurfit-Stone stockholders do not have the right to participate in the Quasi-Appraisal Proceeding, and are not entitled to any additional rights by virtue of the Settlement, with regard to the shares described in Paragraph F.

YOU MUST SEND WITH THIS FORM COPIES OF DOCUMENTS, SUCH AS ACCOUNT STATEMENTS OR BROKER CONFIRMATION SLIPS, THAT DOCUMENT THE INFORMATION REQUESTED IN PARAGRAPHS A THROUGH G ABOVE.



PART IV - CERTIFICATION

UNDER THE PENALTIES OF PERJURY, I (WE) CERTIFY THAT ALL OF THE INFORMATION PROVIDED ON THIS FORM IS TRUE, CORRECT AND COMPLETE.

I (We) certify that I am (we are) NOT subject to backup withholding under the provisions of Section 3406(a)(1)(c) of the Internal Revenue Code because: (a) I am (we are) exempt from backup withholding, or (b) I (we) have not been notified by the I.R.S. that I am (we are) subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the I.R.S. has notified me (us) that I am (we are) no longer subject to backup withholding.

NOTE: If you have been notified by the I.R.S. that you are subject to withholding, please strike out the language that you are not subject to backup withholding in the certification above.

I (We) certify that, if I am (we are) acting as the representative for a Class Member, I am (we are) currently authorized to act on behalf of that Class Member.

(Signature)

(Signature) (If this claim is being made on behalf of joint owners, then each must sign)

Date: _____

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No acknowledgment will be made as to the receipt of the Proof of Claim. If you wish to be assured that your Proof of Claim is actually received by the Administrator, then you should send it by Certified Mail, Return-Receipt Requested.

PLEASE NOTE THAT, WHILE THE SUBMISSION OF A PROOF OF CLAIM WILL DETERMINE YOUR ELIGIBILITY TO PARTICIPATE IN THE QUASI-APPRAISAL PROCEEDING, IT WILL NOT ESTABLISH YOUR ENTITLEMENT TO A PAYMENT. WHETHER YOU RECEIVE A PAYMENT WILL DEPEND ON WHETHER A QUASI-APPRAISAL PETITION IS TIMELY FILED BY YOU, OR BY ANOTHER ELIGIBLE CLASS MEMBER WHO SEEKS PERMISSION TO PROSECUTE A QUASI-APPRAISAL PROCEEDING ON YOUR BEHALF. WHETHER YOU RECEIVE A PAYMENT WILL FURTHER DEPEND UPON THE JUDGMENT ULTIMATELY ENTERED IN THE QUASI-APPRAISAL PROCEEDING.